

Tax Bulletin

Tax Bulletin 7-06

Effective Date: October 1, 2006

Re: Increase of Municipal Energy Sales and Use Tax Rate by the City of North Logan

The 1996 Utah Legislature passed House Bill 461 (Utah Code §10-1-304) allowing a municipality to impose a municipal energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6 percent of the delivered value of the taxable energy. The City of North Logan has adopted an ordinance increasing the municipal energy sales and use tax rate from 3 percent to 5 percent effective Oct. 1, 2006.

Vendors must collect the 5 percent tax on all taxable transactions occurring in North Logan on or after Oct. 1, 2006.

The tax rate will be reflected on municipal energy sales and use tax returns (TC-61E) beginning with the October monthly period (for monthly filers) or the October-December quarterly period (for quarterly filers) depending on filing frequency.

QUESTIONS...



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local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.**



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